

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207701500000</div> <div>City Administrator</div> <div>1133 66th St</div> <div>Windsor Heights, IA 50324</div>		
CITY OF WINDSOR HEIGHTS , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,726,951		2,726,951	2,689,759
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,726,951		2,726,951	2,689,759
Delinquent property taxes	0		0	0
TIF revenues	1,732,283		1,732,283	1,702,659
Other city taxes	298,297	0	298,297	37,948
Licenses and permits	38,481	0	38,481	282,500
Use of money and property	4,529	25	4,554	1,450
Intergovernmental	909,329	0	909,329	1,008,200
Charges for fees and service	363,301	745,468	1,108,769	901,450
Special assessments	0	0	0	0
Miscellaneous	2,556,702	0	2,556,702	436,700
Other financing sources	5,924,901	448,200	6,373,101	5,703,176
Total revenues and other sources	14,554,774	1,193,693	15,748,467	12,763,842
Expenditures and Other Financing Uses				
Public safety	2,418,841	0	2,418,841	2,586,209
Public works	679,175	0	679,175	726,572
Health and social services	3,000	0	3,000	3,100
Culture and recreation	379,790	0	379,790	469,859
Community and economic development	51,021	0	51,021	280,100
General government	554,832	0	554,832	596,216
Debt service	2,128,286	0	2,128,286	2,048,279
Capital projects	1,064,713	0	1,064,713	1,850,000
Total governmental activities expenditures	7,279,658	0	7,279,658	8,560,335
Business type activities	0	1,008,993	1,008,993	1,219,323
Total ALL expenditures	7,279,658	1,008,993	8,288,651	9,779,658
Other financing uses, including transfers out	1,972,819	65,000	2,037,819	3,830,176
Total ALL expenditures/And other financing uses	9,252,477	1,073,993	10,326,470	13,609,834
Excess revenues and other sources over (Under) Expenditures/And other financing uses	5,302,297	119,700	5,421,997	-845,992
Beginning fund balance July 1, 2013	2,927,831	190,701	3,118,532	2,508,756
Ending fund balance June 30, 2014	8,230,128	310,401	8,540,529	1,662,764
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 3,615,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 9,355,000			
		General obligation debt limit	\$ 19,190,295	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/14/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Brett Klein	→	515	279-3662	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/5/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WINDSOR HEIGHTS			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,737,604	935,728		53,619	0	0	2,726,951			2,726,951	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,737,604	935,728		53,619	0	0	2,726,951		T01	2,726,951	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,737,604	935,728		53,619	0	0	2,726,951			2,726,951	6
7	TIF revenues			1,732,283				1,732,283		T01	1,732,283	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	297,826	0	0	0	0	0	297,826	0	T15	297,826	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	471	0	0	0	0	0	471	0	T19	471	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	298,297	0	0	0	0	0	298,297	0		298,297	15
16	Section B - LICENSES AND PERMITS	38,481	0	0	0	0	0	38,481	0	T29	38,481	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,165	174	0	0	0	0	2,339	25	U20	2,364	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	2,190	0	0	0	0	0	2,190	0	U20	2,190	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,355	174	0	0	0	0	4,529	25		4,554	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	14,550	0	0	0	0	0	14,550	0	B89	14,550	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	14,550	0	0	0	0	0	14,550	0		14,550	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		485,289					485,289		C46	485,289	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	409,490	0	409,490	0	C89	409,490	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	485,289	0	0	409,490	0	894,779	0		894,779	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	14,550	485,289	0	0	409,490	0	909,329	0		909,329	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	15,100	A91	15,100	73
74	Sewer	0	0	0	0	0	0	0	58,177	A8Ø	58,177	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	364,925	A81	364,925	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	307,266	A80	307,266	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	16,491	30,103	0	0	0	0	46,594	0	A89	46,594	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	20,834	0	0	0	0	0	20,834	0	A89	20,834	92
93	Ambulance charges	106,988	0	0	0	0	0	106,988	0	A89	106,988	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	139,022	0	0	0	0	0	139,022	0	A61	139,022	100
101	Animal control charges	532	0	0	0	0	0	532	0	A89	532	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Refunds/Reimbursements	21,289	28,042	0	0	0	0	49,331	0		49,331	103
104	TOTAL CHARGES FOR SERVICE	305,156	58,145	0	0	0	0	363,301	745,468		1,108,769	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	18,998	0	0	0	0	0	18,998	0	U99	18,998	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	2,121,023	0	0	0	2,121,023	0	U11	2,121,023	110
111	Fines	416,681	0	0	0	0	0	416,681	0	U30	416,681	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	435,679	0	2,121,023	0	0	0	2,556,702	0		2,556,702	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WINDSOR HEIGHTS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,834,122	1,479,336	3,853,306	53,619	409,490	0	8,629,873	745,493		9,375,366	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	488,500	3,398,582	0	3,887,082	448,200	NR	4,335,282	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	90,000	1,000		115,355	89,689	0	296,044	0		296,044	127
128	Internal TIF loans and transfers in	0	0	0	1,741,775	0	0	1,741,775	0		1,741,775	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	90,000	1,000	0	2,345,630	3,488,271	0	5,924,901	448,200		6,373,101	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,924,122	1,480,336	3,853,306	2,399,249	3,897,761	0	14,554,774	1,193,693		15,748,467	132
133												133
134	Beginning fund balance July 1, 2013	3,395,642	-298,011	248,887	43,102	-461,789	0	2,927,831	190,701		3,118,532	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,319,764	1,182,325	4,102,193	2,442,351	3,435,972	0	17,482,605	1,384,394		18,866,999	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,279,152	521,882	0	0	0	0	1,801,034		E62	1,801,034	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	7,655	0	0	0	0	0	7,655		E89	7,655	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	369,756	135,886	0	0	0	0	505,642		E24	505,642	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	57,957	5,672	0	0	0	0	63,629		E32	63,629	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	31,752	8,838	0	0	0	0	40,590		E66	40,590	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	291	0	0	0	0	0	291		E32	291	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,746,563	672,278	0	0	0	0	2,418,841			2,418,841	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	12,124	435,704	0	0	0	0	447,828		E44	447,828	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	78,245	0	0	0	0	78,245		E44	78,245	48
49	Traffic control safety — Current operation	0	6,730	0	0	0	0	6,730		E44	6,730	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	3,395	142,977	0	0	0	0	146,372		E44	146,372	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	15,519	663,656	0	0	0	0	679,175			679,175	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	3,000	0	0	0	0	0	3,000		E79	3,000	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,000	0	0	0	0	0	3,000			3,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WINDSOR HEIGHTS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	156,865	0	0	0	0	0	156,865		E52	156,865	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	69,963	18,925	0	0	0	0	88,888		E61	88,888	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	93,731	11,552	0	0	0	0	105,283		E61	105,283	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	228	0	0	0	0	0	228		E61	228	135
136	Other culture and recreation	28,526	0	0	0	0	0	28,526		E61	28,526	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	349,313	30,477	0	0	0	0	379,790			379,790	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	25,496	25,525	0	0	0	0	51,021		E50	51,021	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	25,496	25,525	0	0	0	0	51,021			51,021	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	42,278	3,603			0	0	45,881		E29	45,881	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	327,937	75,612			0	0	403,549		E23	403,549	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,539	0		0	0	0	1,539		E89	1,539	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	103,863	0		0	0	0	103,863		E25	103,863	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	475,617	79,215	0	0	0	0	554,832			554,832	176
177	Section G — DEBT SERVICE	0	0	0	2,128,286	0	0	2,128,286			2,128,286	177
178		0	0	0		0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,128,286	0	0	2,128,286			2,128,286	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Hickman & 73rd Street Project + 63rd Street		119,844	0		555,168	0	675,012			675,012	184
185	2014A Street Projects	0	0	0	0	169,701	0	169,701			169,701	185
186	New City Hall	0	0	0	0	220,000	0	220,000			220,000	186
187	Subtotal Regular Capital Projects	0	119,844	0	0	944,869	0	1,064,713			1,064,713	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	119,844	0	0	944,869	0	1,064,713			1,064,713	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,615,508	1,590,995	0	2,128,286	944,869	0	7,279,658			7,279,658	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINDSOR HEIGHTS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								69,390	E80	69,390	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								313,264	E81	313,264	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								156,432	E80	156,432	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WINDSOR HEIGHTS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								461,107	E89	461,107	238
239	Purchase of land and equipment								8,800	G89	8,800	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,008,993		1,008,993	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,615,508	1,590,995	0	2,128,286	944,869	0	7,279,658	1,008,993		8,288,651	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	85,000	146,044		0	0	0	231,044	65,000		296,044	255
256	Internal TIF loans/repayments and transfers out		0	1,741,775	0	0	0	1,741,775	0		1,741,775	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	85,000	146,044	1,741,775	0	0	0	1,972,819	65,000		2,037,819	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,700,508	1,737,039	1,741,775	2,128,286	944,869	0	9,252,477	1,073,993		10,326,470	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	2,360,418	314,065	2,491,103	0	5,165,586			5,165,586	264
265	Committed	0	0	0	0		0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	3,619,256	-554,714	0	0	0	0	3,064,542			3,064,542	267
268	Total Governmental	3,619,256	-554,714	2,360,418	314,065	2,491,103	0	8,230,128			8,230,128	268
269	Proprietary								310,401		310,401	269
270	Total ending fund balance June 30, 2014	3,619,256	-554,714	2,360,418	314,065	2,491,103	0	8,230,128	310,401		8,540,529	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,319,764	1,182,325	4,102,193	2,442,351	3,435,972	0	17,482,605	1,384,394		18,866,999	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WINDSOR HEIGHTS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 156,865		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,973,878

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0				
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 10,345,000	29U 4,365,000	39U 1,740,000	49U 3,615,000	49U 9,355,000	49U 0	49U 0	I89 388,286				
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	10,345,000	4,365,000	1,740,000	3,615,000	9,355,000	0	0	388,286				

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	383,805,896	x .05 = \$	19,190,295

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 4,811,811	\$ 0	109,462	3,619,256	8,540,529

REMARKS

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